

To calculate the ESEA Maintenance of Effort (MOE) for each district, sum the select General Fund, Capital Outlay Fund, Special Education Fund and Pension Fund expenditures outlined below in Sections 1-3. Subtract the allowable General Fund expenditures identified and the specified revenues listed below. This is the ESEA MOE aggregate expenditure amount. Divide the aggregate MOE expenditure amount by the district's State Aid Fall Enrollment student count for the corresponding school year to obtain the Maintenance of Effort per student.

SECTION 1 - Sum the following Fund 10 & Fund 24 expenditure function areas using expenditure objects 100-499:

- 1110 Instruction – Elementary
- 1120 Instruction – Middle/Jr. Hi
- 1130 Instruction – High School
- 1190 Instruction – Regular Programs
- 1210 Instruction – Gifted & Talented
- 1230 Coordinated Early Intervening Services (CEIS)
- 1250 Culturally Different (LEP/ELL/ESL)
- 1270 Programs for Educationally Deprived (Title I)
- 1290 Other Special Programs
- 2110 Support Service – Attendance & Social Work
- 2120 Support Service – Guidance
- 2130 Support Service – Health Services
- 2140 Support Service – Psychological Services
- 2150 Support Service – Speech
- 2160 Support Service – Audiology
- 2170 Support Service – Student Therapy Services
- 2180 Support Service – Orientation & Mobility Services
- 2210 Support Service – Improvement of Instruction
- 2220 Support Service – Education Media
- 2310 Support Service – Board of Education
- 2320 Support Service – Executive Administration
- 2410 Support Service – Office of the Principal
- 2420 Support Service – Vocational School – Director
- 2430 Support Services – Financial Aid Administration
- 2440 Support Services – Title I Program Administration
- 2490 Support Service – Other School Administration
- 2520 Support Service – Fiscal Services
- 2540 Support Service – Operation & Maintenance of Plant
- 2550 Support Service – Student Transportation
- 2560 Support Services – Food Service Program
- 2570 Support Service – Internal Service
- 2590 Support Service – Other Business Services
- 2610 Direction of Central Support Services
- 2620 Support Service – Planning, Research, & Evaluation
- 2630 Support Service – Information Service
- 2640 Support Service – Staff Service
- 2650 Support Service – Statistical Services
- 2660 Support Service – Data Processing
- 2690 Support Service – Other Central Services
- 2900 Support Service – Other Support Services
- 4300 Non-Programmed Charges – Scholarships
- 4400 Non-Programmed Charges – Payment to State for Unemployment
- 4600 Non-Programmed Charges – Insurance Costs
- 4700 Non-Programmed Charges – Pension Contributions

- 4900 Non-Programmed Charges – Other
- 6100 Co-Curricular – Male Activities
- 6200 Co-Curricular – Female Activities
- 6500 Co-Curricular – Transportation
- 6900 Co-Curricular – Combined Activities

SECTION 2 - Sum of the following Fund 21 Expenditures: (as per flexibilities in SDCL 13-16-6)

- 2550 Support Service – Student Transportation - expenditure object 331
 - 6500 Co-Curricular – Transportation - expenditure object 331
 - 2550 Support Service – Student Transportation - expenditure object 332
 - 6500 Co-Curricular – Transportation - expenditure object 332
- For all functions listed in Section 1 - expenditure object 420s

SECTION 3 - Sum of the following Fund 22 Expenditures: (as per allowance in SDCL 13-37-55)

- 1230 Coordinated Early Intervening Services (CEIS) - **Non- federal funds only**
- 2124 Coordinated Early Intervening Services (CEIS) - **Non- federal funds only**
- 2215 Coordinated Early Intervening Services (CEIS) - **Non- federal funds only**

SECTION 4 - Exclude the following Fund 10 Expenditures:

Payments related to the ASBSD Health Pool Assessment – Expenditure Object 290 for the specific member districts

SECTION 5 - Subtract the following Fund 10 Revenues:

- 1311 Tuition from Students/Parents/Other
- 1312 Tuition from Other LEAs In State
- 1313 Tuition from Other LEAs Out of State
- 1710 Revenue – Admissions
- 1730 Revenue – Pupil Organization Membership
- 1740 Revenue – Rentals, Co-Curricular Activities
- 1790 Revenue – Other Activity Income
- 1940 Revenue – Services Provided Other LEAs
- 4135 Restricted Grants-in-Aid Received from the Federal Govt through an Intermediate Source
- 4140 Restricted Grants-in-Aid Received Directly from Federal Govt
- 4150 Restricted Grants-in-Aid Received from Federal Govt through the State (excluding revenue account 4172)
- 4200 Revenue in Lieu of Taxes (PILT)
- 4300 Revenue for/on behalf of the school district
- 4400 Johnson O’Malley Funds
- 4900 Other Federal Revenue